

The Accounting Historians Notebook

Volume 8
Number 1 *Spring 1985*

Article 10

1985

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Recommended Citation

Cowton, Christopher J. (1985) "Some aspects of the Rule of St. Benedict," *The Accounting Historians Notebook*: Vol. 8 : No. 1 , Article 10.

Available at: https://egrove.olemiss.edu/aah_notebook/vol8/iss1/10

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SOME ASPECTS OF THE RULE OF ST. BENEDICT

by

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One method of gaining insights into the development of concepts of interest to the accountant is to examine literature offering advice to the reader on how to administer his affairs. Sources used have included works ranging over a wide range of topics. For example, Pacioli's celebrated treatise contains more than just bookkeeping; Choudhury has drawn attention to aspects of accounting and financial control contained in a Sanskrit work; Hagerman has used his accounting background when examining several passages in the Bible; and Keister has discussed the code of Hammurabi, an exercise which he describes as 'one of the fascinating little side-trips the accounting historian can enjoy as he browses through the general history of man'.¹

The purpose of this article is to outline and discuss some themes of particular interest in a classic of western Christian organization, the Rule of St. Benedict². While the focus of the Rule is on the worship of the Community - the "opus Dei" - there are a number of interesting observations regarding internal control of material possessions and the management of trading relationships.

The Nature and Significance of the Rule

The rule was composed by St. Benedict of Nursia in Italy during the sixth century. It consists of a Prologue followed by seventy-three chapters, most of which are contained in three main sections and an appendix. The chapters vary greatly in length, some consisting of only a few paragraphs.

Benedict drew heavily on other sources when composing his Rule, yet he is justly called the 'Father of Western Monasticism' because of the Rule's profound effect on religious life in Europe and throughout³. Its significance is indicated by its having survived in medieval manuscripts in numbers second only to the Bible⁴.

Although 'later generations of monks often found it impossible to maintain in every syllable and it had to be reinterpreted to suit conditions other than those of the sixth century and harsher climates than that of Italy', it can still be said to be followed by many thousands of monks and nuns today.

Discussion

In his Rule, St. Benedict expects the monastic community to live a simple life, displaying a high degree of self sufficiency (Chapter LXVI), but he does make a number of provisions regarding the care of material resources and the possibility of trade with the outside world. As pointed out in Flesher and Flesher's work on the Harmony Society, accounting and financial control can become complex in a communistic society when material goods have a significant role and where there are important trading relations with the environment.⁶

It is basic to the Rule that all property is to be held in common by the community. While monks considered to be in greater need can be granted extra items by the Abbot, the general list of goods allowed to an individual monk is limited to a cowl, a tunic, stockings, shoes,

a belt, a knife, a pen, a needle, a handkerchief and writing tablets (Chapter IV). For a monk to call anything his own or to treat it as such is regarded as a wicked vice (Chapter XXXIII) and the Abbot is empowered to inspect the beds as a precaution against the acquisition of private possessions (Chapter IV).

Although the Abbot should pay attention to the salvation of the souls entrusted to him rather than to transient, earthly things, St. Benedict makes a number of points regarding the care of the everyday items which the community will need. For example, the cellarer is to 'regard the chattels of the monastery and its whole property as if they were the sacred vessels of the altar (Chapter XXXI). The responsibility of the brothers in charge of particular types of the community's possessions is reiterated in the next chapter, entitled 'The Tools and Goods of the Monastery'.

In order to assist control of the monastery's possessions, a kind of charge and discharge system is envisaged; the Abbot is instructed to 'keep a list of them so that when the brethren succeed one another in the tasks assigned to them he may know what is being handed over or received back' (Chapter XXXII). In the kitchen, the cellarer is to check on the stewardship of crockery by the brother in charge of the week's duties; 'The outgoing server must restore the crockery he has made use of, washed and intact to the cellarer, and the cellarer must hand them over to the incomer, for so he may know what he is giving out and what he is getting back' (Chapter XXXV). Any brother who, when about his business in the kitchen or elsewhere, breaks some article or destroys it, he should come straightaway before the Abbot and the community, declare his transgression and make satisfaction (Chapter XLVI).

St. Benedict sees considerable potential dangers in the monks' relations with the outside world. Although he is in favor of self-sufficiency, he recognizes that this is not always possible. For example, he states that the monks should not argue about the color or coarseness of their clothes, but accept what is available in the region where they live or can be bought cheaply (Chapter IV).

Since the monastery would contain people from many backgrounds, some would very likely be craftsmen. St. Benedict acknowledges that some produce might be sold, but notes that there are possible dangers; those responsible for the transaction must take care not to do anything fraudulent (Chapter LVII). The fraud referred to here is not precisely that of cheating the buyer but of retaining some part of the proceeds (Parry, 1980, p. 151). The significance of the individual's development compared to the material benefit to the community is indicated by the stipulation that 'if any of them becomes conceited because of the knowledge of his craft, which is apparently bringing profit to the monastery, he is to be taken away from his craft; nor is he to come back to it, unless, after he has shown humility, the Abbot gives him a new permission' (Chapter LVII).

Producing goods for external sale brings the attendant problems of determining the price to charge. St. Benedict is clear that 'the sin of avarice must not creep in; but whatever is sold should be a little cheaper than is possible for lay-persons, "so that God may be glorified in all things" (Chapter LVII). This, of course might cause some resentment amongst local producers, though at least the buyer will not think that the monks have driven as hard a deal as ordinary traders.

Conclusion

St. Benedict expects his monks to be

virtually self-sufficient in providing for their simple material needs. In his Rule, however, he indicates that the spiritual development of the monks and their witness to the world require careful internal control of the monastic community's possessions and an awareness of possible hazards in dealing with people outside the monastery.

FOOTNOTES

¹Keister, p. 18

²Quotations are taken from Parry's translation.

³Hune, p. 11.

⁴Dean and Legge, p. ix.

⁵Brooke, p. 33.

⁶Flesher and Flesher, p. 297.

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ACADEMY PUBLISHES MONOGRAPH

The Academy has recently published its fourth monograph which is entitled *Selected Papers From The Charles Waldo Haskins Accounting History Seminars*. The monograph was edited by James F. Gaertner of the University of Texas at San Antonio. Nine articles are included in the monograph, all of which were presented at Haskins Seminars held in New York and Atlanta. The titles and authors of the nine articles are:

"The Relevance of the Study of Accounting History," by Basil Yamey.

"Valuation, Matching, and Earnings: The Continuing Debate," by Richard Brief.

"Social Accounting Versus the Tin Lizzie," by Robert E. Jensen.

"An Overview of External Forces Affecting the Evolution of Accounting Theory," by Lee J. Seidler.

"Income Taxation and Its Impact on Financial Reporting," by D. Larry Crumbly.

"The Impact of Government Regulation on Financial Accounting: The Australian Experience," by Malcolm C. Miller.

"Comparative Accounting Education: A Neglected Area for Research by Accounting Historians," by Paul Garner.

"Accounting Roots and Their Lingering Influence," by W. T. Baxter.

"Major Influences Which Shape Accounting Systems: An Attempt of an International-Historical Analysis," by Hans Martin W. Schoenfeld.

Copies of the monograph are available for \$15. Academy members receive a 15 percent discount. Academy members should be sure to ask their librarians to order a copy for the library. Orders should be sent to The Academy of Accounting Historians, P.O. Box 658, University Plaza, Atlanta, Georgia, 30303, USA.